IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 18TH DECEMBER 2007 / 27TH AGRAHAYANA 1929

WP(C).No. 37444 of 2007(G)

PETITIONER:

M/S. GANDHIMATHI APPLIANCES LTD,
SALIM RAJAN ROAD, GANDHI NAGAR,
KOCHI 682 017,REPRESENTED BY ITS AUTHORISED SIGNATORY,THANKACHAN P. JOSEPH.

BY ADV. SRI.V.P.SUKUMAR
SRI.KURYAN THOMAS

RESPONDENT:

THE COMMERCIAL TAX INSPECTOR
COMMERCIAL TAX CHECK POST, WALAYAR,
PALAKKAD DISTRICT.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 37444 OF 2007 G
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Dated this the 18th day of December, 2007

J U D G M E N T

Goods have been detained in terms of Ext.P6 only on the allegation that transport copy of the invoice was not accompanied along with the goods. Petitioner submits that while this irregularity has been noticed, the goods in fact were accompanied by other documents. Petitioner also submits that he is a registered dealer and Ext.P1 certificate of registration has been produced.

2. The correctness or otherwise of the allegation is a matter to be enquired into by the respondents. In view of the fact that the petitioner is a registered dealer and that the only irregularity noticed is the transport copy of the invoice was absent, I feel that for the continuance of enquiry, there is no warrant of detaining the goods.

Accordingly, I dispose of this writ petition directing that on the petitioner executing a bond without sureties and producing copy of Ext.P1 certificate of registration, the respondents shall release the goods. However, this shall be without prejudice to the right to continue the enquiry in terms of the provisions of the Act.

ANTONY DOMINIC, JUDGE.

Rp